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# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(01/2025-Rate)/43

In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(01/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

|       |      |                               |
|-------|------|-------------------------------|
| "98B. | 1904 | Fortified Rice Kernel (FRK)"; |
|-------|------|-------------------------------|

(b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words "commonly known as Murki", the words "Fortified Rice Kernel (FRK)" shall be inserted;

(c) after the Schedule VII, in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely:—

"(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg. or 25 litre, which are 'pre-packed' as defined in clause (1) of Section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder."

2. This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 16th January, 2025.

**Notification**

38/1/2017-Fin(R&C)(02/2025-Rate)/44

In exercise of the powers conferred by sub-section (1) of Section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(02/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

|        |    |                |
|--------|----|----------------|
| "105A. | 30 | Gene Therapy"; |
|--------|----|----------------|

(b) in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely:—

"(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg. or 25 litre, which are 'pre-packed' as defined in clause (1) of Section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder."

2. This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 16th January, 2025.

**Notification**

38/1/2017-Fin(R&C)(03/2025-Rate)/45

In exercise of the powers conferred by sub-section (1) of Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(39/2017-Rate)/3641 dated 02nd November, 2017, published in the Official Gazette, Extraordinary, Series I No. 31 dated the 02nd November, 2017, namely:—

In the said notification, in the Table, against S. No. 1, in column 3, after the end of words and symbols "(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government", the words and symbols, "(c) food inputs for (a) above." shall be inserted.

2. This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 16th January, 2025.

**Notification**

38/1/2017-Fin(R&C)(04/2025-Rate)/46

In exercise of the powers conferred by sub-section (1) of Section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendation of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(08/2018-Rate) dated 24th January, 2018, published in the Official Gazette,

Extraordinary No. 3, Series I No. 42 dated the 24th January, 2018, namely:—

In the said notification, in the Table, against S. No. 4, in column (4), for the entry “6%”, the entry “9%” shall be substituted.

2. This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 16th January, 2025.

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**Notification**

38/1/2017-Fin(R&C)(05/2025-Rate)/47

In exercise of the powers conferred by sub-sections (1), (3), and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(11/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(i) in paragraph 4 relating to *Explanation*, with effect from the 1st day of April, 2025,—

(a) clause (xxxv) shall be omitted;

(b) for clause (xxxvi), the following clause shall be substituted, namely:—

“(xxxvi) “Specified premises”, for a financial year, means,—

(a) a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;”;

(ii) after Annexure VI, the following Annexures shall be inserted, namely:—

**“Annexure VII**

**OPT-IN DECLARATION FOR REGISTERED PERSON**

[See para 4(xxxvi)]

Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a ‘specified premises’

Reference No.-

Date: -

1. I/We ..... (name of person) do hereby declare that the premises at ..... (address) ..... shall be a ‘specified premises’ for the Financial Year .....(yyyy-yy) .....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name:

GSTIN:

PAN No.:

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

*Note:* 1. The above declaration, declaring the premises as a ‘specified premises’ for a Financial Year, shall be filed by a registered person on or after 1st of

January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.

2. The above declaration shall have to be filed separately for each premises.

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**Annexure VIII**

**OPT-IN DECLARATION FOR PERSON APPLYING  
FOR REGISTRATION**  
[See para 4 (xxxvi)]

Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'

Reference No.:

Date:

1. I/We ..... (name of person) have applied for registration *vide* ARN No. .... and do hereby declare that the premises at ..... (address)..... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.

2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name:

ARN:

PAN No.:

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

*Note:* The above declaration shall have to be filed separately for each premises.

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**Annexure IX**

**OPT-OUT DECLARATION**  
[See para 4 (xxxvi)]

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'

Reference No.-

Date: -

1. I/We ..... (name of person) do hereby declare that the premises at ..... (address) ..... shall not be a 'specified premises' for the Financial Year .....(yyyyyy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name:

GSTIN/ARN:

PAN No.:

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

*Note:* 1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.

The above declaration shall have to be filed separately for each premises."

By order and in the name of the  
Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance  
(R&C).

Porvorim, 16th January, 2025.

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**Notification**

38/1/2017-Fin(R&C)(06/2025-Rate)/48

In exercise of the powers conferred by sub-sections (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

(i) In the said notification, in the table,—

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

| (1)  | (2)                             | (3)   | (4) | (5)  |
|------|---------------------------------|---|-----|------|
| “36B | Heading 9971 or<br>Heading 9991 | Services of insurance provided by the Motor Vehicle Accident Fund, constituted under Section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles. | Nil | Nil” |

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely:—

“(f) a training partner approved by the National Skill Development Corporation,”  
(ii) in paragraph 2 of the said notification,

(A) item (w) shall be omitted with effect from the 1st day of April, 2025;

(B) after item (zj), the following item shall be inserted, namely:—

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of Section 2 of the Insurance Act, 1938 (4 of 1938).”.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 16th January, 2025.

### Notification

38/1/2017-Fin(R&C)(07/2025-Rate)/49

In exercise of the powers conferred by sub-section (3) of Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Table,—

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered

person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 16th January, 2025.

### Notification

38/1/2017-Fin(R&C)(08/2025-Rate)/50

In exercise of the powers conferred by sub-section (5) of Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(17/2017-Rate) dated 30th June,

2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

1. In the said notification, in the Explanation, for item (c), the following shall be substituted, namely,—

“ “specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification

No. 38/1/2017-Fin(R&C)(11/2017-Rate) dated 30-06-2017.”.

2. This notification shall come into force with effect from 01st day of April, 2025.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 16th January, 2025.

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